

Article - Tax - Property

[\[Previous\]](#)[\[Next\]](#)

§2–106.

(a) Each county shall provide the supervisor of the county with an office in the county seat or in Baltimore City, for the supervisor of Baltimore City. The Department is responsible for providing each supervisor with clerical staff, equipment, and other facilities and assistance that the Department considers necessary and as provided in the State budget.

(b) (1) Except as provided in paragraph (2) of this subsection, each county and Baltimore City shall be responsible for reimbursing the State for the costs of administering the Department as follows:

(i) 50% of the costs of real property valuation;

(ii) 50% of the costs of business personal property valuation;

and

(iii) 50% of the costs of the Office of Information Technology within the Department, including any funding for departmental projects in the Major Information Technology Development Project Fund established under § 3A–309 of the State Finance and Procurement Article.

(2) For each of fiscal years 2012 and 2013, each county and Baltimore City shall be responsible for reimbursing the State 90% instead of 50% of the costs of administering the Department described in paragraph (1) of this subsection.

(c) Costs under subsection (b) of this section shall be allocated among the counties and Baltimore City as follows:

(1) costs under subsection (b)(1)(i) and (iii) of this section will be allocated based on the number of real property accounts of a county or Baltimore City as a percentage of the total number of real property accounts statewide as of July 1 of the preceding fiscal year; and

(2) costs under subsection (b)(1)(ii) of this section will be allocated based on the business personal property assessable base of a county or Baltimore City as a percentage of the total business personal property assessable bases statewide as of July 1 of the preceding fiscal year.

(d) Each county and Baltimore City shall remit a quarterly payment to the Comptroller for 25% of the jurisdiction's share of costs on the following dates:

- (1) July 1;
- (2) October 1;
- (3) January 1; and
- (4) April 1.

(e) The Comptroller may withhold a portion of a local income tax distribution of a county or Baltimore City that fails to make timely payment in accordance with this section.

[\[Previous\]](#)[\[Next\]](#)